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JAN 20'10 -4 00 PM

SURFACE TRANSPORTATION BOARD

OF COUNSEL URBAN A LESTER

January 20, 2010

ELIAS C ALVORD (1942)

ELLSWORTH C. ALVORD (1964)

Chief Section of Administration Office of Proceedings Surface Transportation Board 395 E Street, S.W Washington, D.C. 20423

Contract 3-8543

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C Section 11301(a) are two (2) copies of a Memorandum of Lease, dated as of December 21, 2009, a primary document as defined in the Board's Rules for the Recordation of Documents

The name and address of the party to the enclosed document are:

Lessor:

American Railcar Leasing LLC

620 North Second Street St Charles, Missouri 63301

[Lessee:

Calumet Lubricants Company

2780 Waterfront Parkway East Drive, Suite 200

Indianapolis, IN 46214]

Section Chief January 20, 2010 Page 2

A description of the railroad equipment covered by the enclosed document is:

50 railcars: SHPX 209333 - SHPX 209382.

A short summary of the document to appear in the index is:

Memorandum of Lease.

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/sem Enclosures

MEMORANDUM OF LEASE

This Memorandum of Lease is prepared and filed by American Railcar Leasing LLC, a Delaware limited liability company, on behalf of (i) itself as lessor and/or as assignee of ACF Industries, Incorporated, ACF Industries LLC, American Railcar Industries, Inc., and/or ACF Acceptance LLC as the sole member of various ACF Acceptance entities, and/or (ii) as manager for one or more of the following affiliated lessors: ARI First LLC, ARI Second LLC, ARI Third LLC, ARL II Funding LLC and Shippers Third LLC, all with respect to Calumet Lubricants Company, a Indiana Limited Partnership ("Lessee").

American Railcar Leasing LLC (as assignor or lessor, herein, "Lessor") and Lessee have entered into that certain Master Service Contract, dated 10/3/07, as identified on Schedule A (as amended, changed, assigned, modified and supplemented from time to time, together with any schedules and exhibits thereto, the "Lease"), pursuant to which Lessee leased the railcars listed on Schedule A attached hereto from Lessor on the terms and conditions set forth therein, and from time to time may lease other railcars bearing the reporting marks SHPX and/or ACFX.

RECORDATION NO. 78672

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SURFACE TRANSPORTATION BOARD

This Memorandum of Lease is prepared for registration purposes and is not intended to amend the terms and conditions of the Lease.

AMERICAN RAILCAR LEASING LLC Title: **VP** – Business Development STATE OF MISSOURI) ss.: COUNTY OF ST. CHARLES On this 21 day of <u>Dec.</u>, 2009, before me, personally appeared Brian Evdo, to me personally known, who being by me duly sworn, says that he resides at St. Charles, Missouri and is the VP - Business Development of American Railcar Leasing LLC, that said instrument was signed on the date hereof on behalf of said company by authority of its governing body; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company. have Collins

Schedule A

Equipment

Calumet Lubricants Company

Contract 3-8543

Quantity	Description	Reporting Marks	Road Numbers
	Tank	SHPX	209333
	Tank	SHPX	209334
	Tank	SHPX	209335
	Tank	SHPX	209336
	Tank	SHPX	209337
	Tank	SHPX	209338
	Tank	SHPX	209339
	Tank	SHPX	209340
	Tank	SHPX	209341
	Tank	SHPX	209342
	Tank	SHPX	209343
	Tank	SHPX	209344
	Tank	SHPX	209345
	Tank	SHPX	209346
	Tank	SHPX	209347
	Tank	SHPX	209348
	Tank	SHPX	209349
	Tank	SHPX	209350
	Tank	SHPX	209351
	Tank	SHPX	209352
	Tank	SHPX	209353
	Tank	SHPX	209354
	Tank	SHPX	209355
	Tank	SHPX	209356
	Tank	SHPX	209357
	Tank	SHPX	209358
	Tank	SHPX	209359
	Tank	SHPX	209360
	Tank	SHPX	209361
	Tank	SHPX	209362
	Tank	SHPX	209363
	Tank	SHPX	209364
	Tank	SHPX	209365
	Tank	SHPX	209366

Schedule A

Equipment

Calumet Lubricants Company

Contract 3-8543

Quantity	<u>Description</u>	Reporting Marks	Road Numbers
	Tank	SHPX	209367
-	Tank	SHPX	209368
	Tank	SHPX	209369
	Tank	SHPX	209370
	Tank	SHPX	209371
	Tank	SHPX	209372
	Tank	SHPX	209373
	Tank	SHPX	209374
	Tank	SHPX	209375
	Tank	SHPX	209376
	Tank	SHPX	209377
	Tank	SHPX	209378
	Tank	SHPX	209379
	Tank	SHPX	209380
	Tank	SHPX	209381
	Tank	SHPX	209382

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CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the	
District of Columbia, do hereby certify under penalty of perjury that I have compared	the
attached copy with the original thereof and have found the copy to be complete and	
identical in all respects to the original document.	
Dated 1 20 2010	
Robert W Alvord	